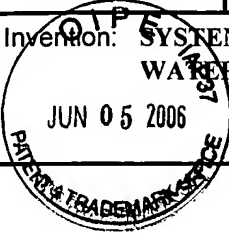
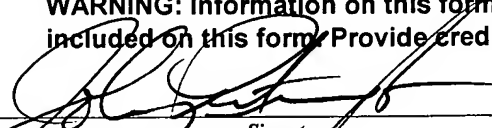
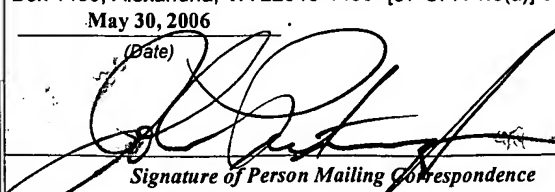


<b>AMENDMENT TRANSMITTAL LETTER (Small Entity)</b>				Docket No. <b>1442.041</b>	
Applicant(s): <b>GARDENIER</b>					
Application No. <b>10/614,312</b>	Filing Date <b>July 7, 2003</b>	Examiner <b>Le, Huyen D.</b>	Customer No. <b>23405</b>	Group Art Unit <b>3751</b>	Confirmation No. <b>8270</b>
Invention: <b>SYSTEMS, METHODS AND VALVES FOR PROVIDING PRESSURIZED WATER TO A PLURALITY OF WATER JETS IN A BATHING ENCLOSURE</b>					
 <b>COMMISSIONER FOR PATENTS:</b>					
Transmitted herewith is an amendment in the above-identified application.					
<input checked="" type="checkbox"/> Applicant claims small entity status. See 37 CFR 1.27					
The fee has been calculated and is transmitted as shown below.					
<b>CLAIMS AS AMENDED</b>					
	CLAIMS REMAINING AFTER AMENDMENT	HIGHEST # PREV. PAID FOR	NUMBER EXTRA CLAIMS PRESENT	RATE	ADDITIONAL FEE
TOTAL CLAIMS	35 -	48 =	0	x \$25.00	\$0.00
INDEP. CLAIMS	4 -	6 =	0	x \$100.00	\$0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					\$0.00
<b>TOTAL ADDITIONAL FEE FOR THIS AMENDMENT</b>					<b>\$0.00</b>
<input checked="" type="checkbox"/> No additional fee is required for amendment. <input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of _____ <input type="checkbox"/> A check in the amount of _____ to cover the filing fee is enclosed. <input checked="" type="checkbox"/> The Director is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. <b>08-1935</b> <input checked="" type="checkbox"/> Any additional filing fees required under 37 C.F.R. 1.16. <input checked="" type="checkbox"/> Any patent application processing fees under 37 CFR 1.17. <input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.					
<b>WARNING: Information on this form may become public. Credit card information should not be included on this form. Provide credit card information and authorization on PTO-2038.</b>					
 <b>JOHN PIETRANGELO</b> Agent for Applicant - Reg. No. 39,331  <b>HESLIN ROTHENBERG FARLEY &amp; MESITI P.C.</b> 5 Columbia Circle Albany, New York 12203 Telephone: 518-452-5600 Facsimile: 518-452-5579			Dated: <b>May 30, 2006</b>  <div style="border: 1px solid black; padding: 5px;">         I certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)] on  <b>May 30, 2006</b>            Signature of Person Mailing Correspondence  <b>JOHN PIETRANGELO</b>          Typed or Printed Name of Person Mailing Correspondence       </div>		
cc:					



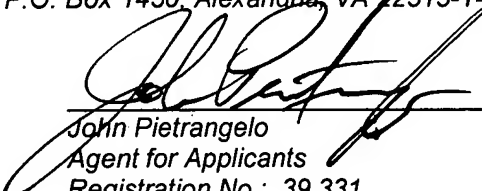
IFW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: W. John GARDENIER Confirmation No. 8270  
Serial No.: 10/614,312 Group Art Unit: 3751  
Filed: 07/07/2003 Examiner: Le, Huyen D.  
Title: SYSTEMS, METHODS, AND VALVES FOR PROVIDING  
PRESSURIZED WATER TO A PLURALITY OF WATER JETS IN A  
BATHING ENCLOSURE

CERTIFICATE OF MAILING

*I hereby certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on May 30, 2006.*

  
John Pietrangelo  
Agent for Applicants  
Registration No.: 39,331

Date of Signature: May 30, 2006

To: Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Dear Sir:

Introductory Comments

This paper is being filed in response to the Office Action mailed on February 27, 2006 for the above-identified U.S. patent application. The three-month period for response to the Action expires on May 27, 2006. Accordingly, this response is timely filed on or before Tuesday, May 30, 2006, following Saturday, May 27, 2006, and Memorial Day, Monday, May 29, 2006. Please amend the above-identified application as follows:

**The Claims** are reflected in the listing of claims that begins on page 2 of this paper. No Amendments have been made. **Remarks** begin on page 9 of this paper.